

Statement of Net Position

December 31, 2012

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Cash & Cash Equivalents	\$ 13,990,112	\$ 4,153,187	\$ 18,143,299
Investments	39,164,244	-	39,164,244
Receivables	7,234,070	530,400	7,764,470
Internal Balances	114,278	176,599	290,877
Due from Other Governmental Units	6,358,727	298,729	6,657,456
Inventories	842,631	-	842,631
Prepayments	638,480	11,150	649,630
Deferred Charges	468,811	-	468,811
Special Assessments-Deferred	-	10,398	10,398
Capital Assets Not Being Depreciated:			
Land	4,361,498	179,903	4,541,401
Construction in Progress	5,749,805	-	5,749,805
Capital Assets Being Depreciated:			
Buildings & Structures	37,557,605	258,324	37,815,929
Improvements Other than Buildings	977,381	2,868,450	3,845,831
Machinery & Equipment	7,231,227	465,185	7,696,412
Infrastructure	39,931,942	-	39,931,942
Total Assets	\$ 164,620,811	\$ 8,952,325	\$ 173,573,136

See Accompanying Notes to Financial Statements

Liabilities			
Accounts Payable & Other Current Liabilities	4,315,203	\$ 255,497	\$ 4,570,700
Internal Balances	23,751	267,128	290,879
Due to Other Governmental Units	222,685	29,963	252,648
Accrued Interest Payable	56,439	-	56,439
Accrued Employee Benefits	2,453,492	78,041	2,531,533
Unearned Revenue	346,241	10,640	356,881
Custodial Accounts	675,478	(445)	675,033
Due Within One Year	1,211,868	7,381	1,219,249
General Obligation Debt	18,867,981	-	18,867,981
Deferred Credits	532,869	-	532,869
Contracts Payable	27,794	-	27,794
Compensated Absences	4,363,547	148,921	4,512,468
Net OPEB Obligation	1,239,442	-	1,239,442
Other Liabilities	-	3,815	3,815
Total Liabilities	34,336,790	800,941	35,137,731

Net Position

Invested in Capital Assets, Net of Related Debt	75,523,172	3,771,862	79,295,034
Restricted: Special Revenue/Debt Service	24,866,670	11,196	24,877,866
Unrestricted (Deficit)	29,894,179	4,368,326	34,262,505
Total Net Position	\$ 130,284,021	\$ 8,151,384	\$ 138,435,405

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